

House Amendment 1340

PAG LIN

1 1 Amend Senate File 413, as passed by the Senate, as
1 2 follows:
1 3 #1. Page 4, by inserting after line 22 the
1 4 following:
1 5 <Sec. _____. Section 441.43, Code 2007, is amended
1 6 to read as follows:
1 7 441.43 POWER OF COURT.
1 8 1. Upon trial of any appeal from the action of the
1 9 board of review or of the property assessment appeal
1 10 board fixing the amount of assessment upon any
1 11 property concerning which complaint is made, the court
1 12 may increase, decrease, or affirm the amount of the
1 13 assessment appealed from.
1 14 2. a. If the appeal involves an assessment of
1 15 property classified as residential or agricultural and
1 16 the appeal is from a decision of the local board of
1 17 review and the court determines that the valuation
1 18 appealed from is one hundred ten percent of the amount
1 19 of assessment determined by the court, the court shall
1 20 assess the costs incurred by the taxpayer, including
1 21 attorney fees, against the office of assessor.
1 22 b. If the appeal involves an assessment of
1 23 property classified as commercial or industrial and
1 24 the appeal is from a decision of the local board of
1 25 review and the court determines that the valuation
1 26 appealed from is one hundred twenty percent of the
1 27 amount of assessment determined by the court, the
1 28 court shall assess the costs incurred by the taxpayer,
1 29 including attorney fees, against the office of
1 30 assessor.>
1 31 #2. Title page, line 1, by inserting after the
1 32 words <An Act> the following: <relating to fees and
1 33 costs mandated by the state by modifying the method
1 34 for assessing certain court costs in appeals to
1 35 district court and by>.
1 36 #3. By renumbering as necessary.
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1 40 PAULSEN of Linn
1 41 SF 413.244 82
1 42 sc/es/7744
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